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March 31, 2008

BY ELECTRONIC SUBMISSION

Marlene H. Dortch, Secretary
Federal Communications Commission
Office of the Secretary
445 12th Street, S.W.
Washington, DC 20554

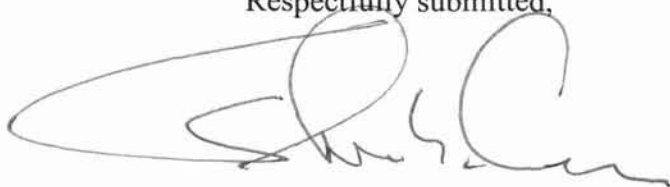
Re: VoIP Tel, L.P.; FCC Certification for
the Forth Quarter of 2007; WC Docket No. 05-68

Dear Ms. Dortch:

Pursuant to Section 64.5001(c) of the Commission's rules (47 C.F.R. § 64.5001(c)), please find enclosed a redacted version of VoIP Tel, L.P.'s ("VoIP Tel's") prepaid calling card FCC Certification for the forth quarter of 2007 ("FCC Certification"). VoIP Tel is seeking confidential treatment of its FCC Certification, and is therefore simultaneously filing an original, signed version of the FCC Certification by paper.

Should you require further information, please contact the undersigned.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'TK Crowe', written over a large, loopy flourish.

Thomas K. Crowe,
Counsel for VoIP Tel, L.P.

Enclosures

cc: Albert Lewis, Chief, Pricing Policy Division, Wireline Competition Bureau
Best Copy and Printing, Inc.

VoIP Tel, L.P.
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FCC Certification Fourth Quarter 2007
March 31, 2008

I, Mubarak Maknojia, Secretary of VoIP Tel, L.P. (“VoIP Tel” or “Company”), under penalty of perjury, hereby certify that the Company has reported prepaid calling card percentage of interstate use (PIU) factors for the fourth quarter of 2007 to the carrier from which it purchases transport services. VoIP Tel qualifies as a *de minimis* provider and therefore does not contribute directly to the Universal Service Fund (“USF”) by collecting and remitting contributions to the Universal Service Administrative Company.

For the fourth quarter of 2007 (October 1, 2007 to December 31, 2007), VoIP Tel’s percentages of prepaid calling card intrastate, interstate and international minutes were as follows:

Intrastate: [REDACTED]

Interstate: [REDACTED]

International: [REDACTED]

For the fourth quarter of 2007, the Company’s percentages of prepaid calling card interstate and international revenues were as follows:

Interstate: [REDACTED]

International: [REDACTED]

Since the Company qualifies for the International Revenue Exemption (47 C.F.R. § 54.706(c)), only the Company’s interstate revenues would be subject to federal USF assessments for the fourth quarter of 2007. However, as noted above, the Company qualifies for the *de minimis* exemption.

Signature: /s/ Mubarak Maknojia

Print Name: Mubarak Maknojia

Print Title: Secretary